

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-first Legislature First Regular Session - 2011

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 122

BY COMMERCE AND HUMAN RESOURCES COMMITTEE

AN ACT

RELATING TO THE EMPLOYMENT SECURITY LAW AND TO UNEMPLOYMENT BENEFIT FINANCING; AMENDING SECTION 72-1367, IDAHO CODE, TO REVISE THE RATIOS OF TOTAL BASE PERIOD EARNINGS TO THE HIGHEST QUARTER EARNINGS.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 72-1367, Idaho Code, be, and the same is hereby amended to read as follows:

72-1367. BENEFIT FORMULA. (1) To be eligible an individual shall have the minimum qualifying amount of wages in covered employment in at least one (1) calendar quarter of his base period, and shall have total base period wages of at least one and one-quarter (1 1/4) times his high quarter wages. The minimum qualifying amount of wages shall be determined each January 1 and shall equal fifty percent (50%) of the product of the state minimum wage, as defined by section 44-1502, Idaho Code, multiplied by five hundred twenty (520) hours, rounded to the lowest multiple of twenty-six (26).

(2) The weekly benefit amount shall be one twenty-sixth (1/26) of highest quarter wages except that it shall not exceed the applicable maximum weekly benefit amount. The maximum weekly benefit amount shall be established as follows:

(a) For calendar year 2006 and the calendar years thereafter, prior to December 31 of each year, the director shall determine the state average weekly wage paid by covered employers for the preceding calendar year and the maximum weekly benefit amount to be effective for new claims filed in the first full week of the following January and filed thereafter until a new maximum weekly benefit amount becomes effective under this subsection (2). The maximum weekly benefit amount shall be determined based on the following table, using a percentage of the state average weekly wage paid by covered employers for the preceding calendar year and the base tax rate that has been calculated for the following calendar year pursuant to section 72-1350, Idaho Code:

Maximum WBA Index

Base Tax Rate		Average Weekly Wage	
At Least	Less Than	Percentage	
0.630%	0.840%	60%	
0.840%	1.155%	59%	
1.155%	1.470%	58%	
1.470%	1.785%	57%	
1.785%	2.100%	56%	
2.100%	2.415%	55%	

1	Base Tax Rate		Average Weekly Wage
2	At Least	Less Than	Percentage
3	2.415%	2.730%	54%
4	2.730%	3.045%	53%
5	3.045%	3.360%	52%

(b) Effective for new claims filed in the first full week of July 2005, and filed thereafter until the first full week of the following January, the maximum weekly benefit amount shall be fifty-seven percent (57%) of the state average weekly wage paid by covered employers for the preceding calendar year. Prior to December 31, 2005, the director shall determine, by using the table provided in subsection (2) (a) of this section, the maximum weekly benefit amount to be effective for new claims filed in the first full week of the following January and filed thereafter until a new maximum weekly benefit amount becomes effective under subsection (2) (a) of this section.

(3) Any eligible individual shall be entitled during any benefit year to a total amount of benefits equal to his weekly benefit amount times the number of full weeks of benefit entitlement appearing in the following table based on his ratio of total base period earnings to highest quarter base period earnings.

21	Ratio of Total Base Period		Full Weeks
22	Earnings to Highest Quarter		of Benefit
23	Earnings		Entitlement
24	At Least	Less Than	
25	1.25	1.50	10
26	1.50	1.625	11
27	1.625	1.750	12
28	1.750	1.875	13
29	1.875	2.00	14
30	2.00	2.125	15
31	2.125	2.250	16
32	2.250	2.375	17
33	2.375	2.500	18
34	2.500	2.625	19
35	2.625	2.750	20
36	2.750	2.875	21
37	2.875	3.000	22
38	3.000	3.125	23
39	3.125	3.250	24
40	3.250	3.500	25
41	3.500	--	26

	<u>Ratio of Total Base Period</u> <u>Earnings to Highest Quarter</u>		<u>Full Weeks</u> <u>of Benefit</u>
	<u>Earnings</u>		<u>Entitlement</u>
	<u>At Least</u>	<u>Up To</u>	
1	<u>1.25</u>	<u>1.60</u>	<u>10</u>
2	<u>1.6001</u>	<u>1.80</u>	<u>11</u>
3	<u>1.8001</u>	<u>1.92</u>	<u>12</u>
4	<u>1.9201</u>	<u>2.01</u>	<u>13</u>
5	<u>2.0101</u>	<u>2.08</u>	<u>14</u>
6	<u>2.0801</u>	<u>2.14</u>	<u>15</u>
7	<u>2.1401</u>	<u>2.21</u>	<u>16</u>
8	<u>2.2101</u>	<u>2.29</u>	<u>17</u>
9	<u>2.2901</u>	<u>2.38</u>	<u>18</u>
10	<u>2.3801</u>	<u>2.49</u>	<u>19</u>
11	<u>2.4901</u>	<u>2.61</u>	<u>20</u>
12	<u>2.6101</u>	<u>2.75</u>	<u>21</u>
13	<u>2.7501</u>	<u>2.91</u>	<u>22</u>
14	<u>2.9101</u>	<u>3.10</u>	<u>23</u>
15	<u>3.1001</u>	<u>3.32</u>	<u>24</u>
16	<u>3.3201</u>	<u>3.56</u>	<u>25</u>
17	<u>3.5601</u>	<u>4.00</u>	<u>26</u>

(4) If the total wages payable to an individual for less than full-time work performed in a week claimed exceed one-half (1/2) of his weekly benefit amount, the amount of wages that exceed one-half (1/2) of the weekly benefit amount shall be deducted from the benefits payable to the claimant. For purposes of this subsection, severance pay shall be deemed wages, even if the claimant was required to sign a release of claims as a condition of receiving the pay from the employer. "Severance pay" means a payment or payments made to a claimant by an employer as a result of the severance of the employment relationship.

(5) Benefits payable to an individual shall be rounded to the next lower full dollar amount.